

### **LIMITATIONS TOLLING AGREEMENT**

This Limitations Tolling Agreement ("Agreement") is made and entered into by and between Zvi Guttman, in his capacity as the Trustee of the bankruptcy estate of Commerce LLC (the "Trustee") and Commerce Corporation and its shareholders ("Commerce Corp."), and CliftonLarsonAllen LLP (on behalf of its predecessor, Clifton Gunderson LLP) ("CLA").

WHEREAS, the Trustee and Commerce Corp. are investigating, but have not yet asserted, possible claims against CLA, nor have they decided whether or not they will ultimately assert any legal claims against CLA;

WHEREAS, the Trustee and Commerce Corp. and CLA agree that it is in their mutual interests to allow the Trustee and Commerce Corp. additional time to continue their investigation and not require the Trustee and Commerce Corp. to file imminently claims against CLA;

NOW, THEREFORE, in an attempt to avoid immediate litigation, and potentially to avoid any litigation, and in consideration of the mutual promises and agreements made herein, the Trustee and Commerce Corp. and CLA hereby agree as follows:

1. The effective date of this Agreement is March, 14, 2014 (the "Effective Date").
2. CLA, for itself and its successors and assigns, agrees that the running of any applicable statute of limitations imposed by any applicable jurisdiction for the filing of any civil action by the Trustee and Commerce Corp. against CLA shall be suspended for the "Time Period," which is defined as the period of time commencing on the Effective Date, and extending up through and including May 16, 2014. The suspension of any statute of limitations is operative as to any claim or cause of action that the Trustee and Commerce Corp. may have against CLA that is not already time-barred as of the Effective Date. CLA, for itself and its predecessors, successors and assigns expressly waives and relinquishes any right to assert that the Time Period under this Agreement can be counted in any calculation of the time prescribed by any applicable statute of limitations of any applicable jurisdiction for the filing of any civil action that the Trustee and Commerce Corp. may file against CLA.
3. CLA expressly reserves and does not waive its right to assert the expiration of limitations or laches prior to the Effective Date and its right to assert the expiration of limitations or laches after the expiration of this Agreement, and the Trustee and Commerce Corp. expressly reserve and do not waive their right to assert that limitations did not run or laches is not appropriate and were tolled prior to the Effective Date or after the expiration of this Agreement. The parties expressly agree that this Agreement shall not in any manner revive any claims or causes of action that had already become barred by laches or by any statute of limitations of any applicable jurisdiction as of the Effective Date.

4. This Agreement is not and shall not be construed by any party or authority as an admission of liability or of law or facts relating to any possible claims or causes of action or defenses thereto, or the applicability or effect of any statute of limitations or doctrine of laches. This Agreement also shall not be construed as any admission by CLA of the standing or right to sue of the Trustee and Commerce Corp. or their respective members or shareholders. The parties agree that this Agreement is protected by Maryland Rule 5-408 and Rule 408 of the Federal Rules of Evidence.

5. This Agreement may be signed in any number of counterparts each of which shall be deemed an original, and all counterparts shall constitute one agreement effective on the Effective Date.

6. Each of the persons or entities signing this Agreement warrants and represents that they have obtained all necessary authorizations of their respective principals, members and shareholders, including the permission of any relevant insurance carrier, to enter into this Agreement, had the opportunity to consult with counsel, and that they are aware of no reason why this Agreement is not legally effective.

7. This Agreement may not be amended, modified or supplemented except in writing, signed by the parties or their successors.

8. The rights and obligations of the parties created by this Agreement shall be governed and construed in accordance with the laws of the State of Maryland; however, in no event shall resort be had to any presumption or other rule of law requiring construction of the Agreement against the party who drafted or caused it to be drafted.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed, as of the Effective date written above.

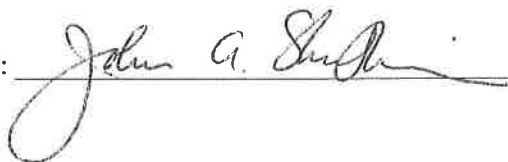


Zvi Guttman, Trustee for Commerce, LLC

COMMERCE CORPORATION

By: \_\_\_\_\_  
Richard J. Lessans

CLIFTONLARSONALLEN LLP

By: 

4. This Agreement is not and shall not be construed by any party or authority as an admission of liability or of law or facts relating to any possible claims or causes of action or defenses thereto, or the applicability or effect of any statute of limitations or doctrine of laches. This Agreement also shall not be construed as any admission by CLA of the standing or right to sue of the Trustee and Commerce Corp. or their respective members or shareholders. The parties agree that this Agreement is protected by Maryland Rule 5-408 and Rule 408 of the Federal Rules of Evidence.

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Richard J. Lessans

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